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SUBMISSION

to the

ONTARIO COMMITTEE ON TAXATION

by

THE BOARD OF EDUCATION FOR THE TOWNSHIP OF NORTH YORK

January 31, 1964

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The Board of Education of the Township of North York recognizes that the scope and terms of reference of the Committee are very broad, and that taxation as it relates to elementary and secondary education is only a part of the total area which comes within the purview of the Committee. In submitting a brief, the Board appreciates the opportunity to place before an impartial Committee matters of critical concern for the future of education in Ontario and, indeed, in Canada as a whole. The Board, now the third largest local educational authority in Canada, has during the past decade provided school accommodation for an increase of more than 50,000 students, and at the same time has achieved a standard of education second to none.[1] In view of this experience, the Board feels a responsibility to present some recommendations for study by the Committee.

The Board is well aware that high standards of education for an increasing number of people have resulted in increased productivity and higher standards of living, and that each attainment sets a standard for yet a higher level of achievement. The community which develops excellence in education has to provide a complete range of educational opportunity. By tradition and by legislation, elementary and secondary education has been associated as closely as possible to the people. The success of any educational system at this level is directly related to the people who support it. It is understandable, then, that at present the major financial responsibility for elementary and secondary education comes from a direct levy on residential properties. The Board of Education is acutely aware that this source of taxation cannot continue to meet the rising costs of the educational standards now imposed by our economic and social environment.

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[1] In the Grade 13 examinations for June, 1963, North York students passed 91 per cent of all papers written, and received 82 Ontario Scholarships.

In our present society, the influence of education has extended far beyond community boundaries and, in fact, has national significance in terms of productivity and employment. The Government of Canada has already recognized this influence, and under the Federal-Provincial Technical and Vocational Training Agreement has, with various provinces of Canada, shared up to 75 per cent of the approved costs of projects totalling $511,274,000 in grants for the construction of technical and vocational training facilities across the country. (The federal share amounted to $326,000,000.) Further, in the realm of higher education, the Federal Government has contributed over $150,000,000 to universities during the past decade.

Under the terms of the British North America Act, education is the responsibility of the provinces of Canada. The residents of Ontario are perhaps the most favoured in that nearly 6,500,000 people enjoy a relatively high standard of living. One of the major contributing factors to this achievement is, of course, the education of our people and its direct effect upon the development of resources and productivity. During the past two decades, those in the age group 5 to 19 years attending school increased from 63 per cent to 78 per cent,[2] and the Ontario Gross Domestic Product multiplied by more than six times.

The Board of Education for the Township of North York wishes to recognize the very great contribution to education made by this Province. However, the matter of critical concern is that the residential taxpayer supports, in such large measure, an educational system which returns so much in the form of revenue and taxation resources to the senior levels of government. The difficulty of the Township of North York in financing adequately the educational requirements is evident in the information tabulated. Even with optimum development, the problem will be magnified.

(SEE TABLE, PAGE 3)

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[2]In North York, 86 per cent of all 13 to 18 year olds are attending school, a proportion larger by almost a third than eight years ago.

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NORTH YORK TOWNSHIP 1964 and 1980

Population, Assessment, School Enrolment, School Operating and Accumulated Capital Costs

Item	1954	1964	1980	Increase
Population	110,311	300,260	601,500	301,240
Assessment	$202,682,000	$777,600,000	$1,600,000,000	$822,400,000
School Enrolment:				
Public	21,643	45,900	87,220	41,320
Junior High	-	13,222	33,080	19,858
Secondary	2,687	15,303	30,075	14,772
	24,330	74,425	150,375	75,950
Pupil Places:				
Public	19,892	47,140	87,220	40,080
Junior High	-	11,985	33,080	21,095
Secondary	2,498	12,990	30,075	17,085
	22,390	72,115	150,375	78,260
School Operating Costs	$4,770,000	$33,500,000	$95,000,000	$61,500,000
Accumulated School Capital Costs		$85,000,000	$185,000,000	$100,000,000

Although the assessment might more than double in the next fifteen-year period, the operating costs of the Board will increase about three times and the Accumulated Capital Costs more than double.

While grant assistance by the Province of Ontario to school systems is based in part upon the financial resources of the school area and the population and type of municipality, the effect is that the lower the assessment, the higher the percentage of legislative grant. Even so, what remains is too much for the financial ability of the community.

The Board recognizes that the formula for allotment of legislative grants was designed primarily to equalize educational opportunity throughout the Province, and this, in fact, has been achieved in large measure. However, in the past century, the rural and urban economies of the Province have changed drastically. For example, in 1871, almost four-fifths of the Ontario population lived in rural communities, whereas at present more than three-quarters of the population live in urban centres. This shift in population, together with the rapid advances in technology, has altered the patterns of education so that the large urban centres are now faced with an insurmountable burden of educational cost.

Therefore, in view of the rapidly mounting operational costs resulting from an increasing number of students seeking higher educational standards to meet the demands of our economy and maintain our present standard of living, the Board of Education for the Township of North York recommends to the Ontario Committee on Taxation consideration of the following:

1. Due to the national demand for all citizens to aspire to complete secondary education and the potential effect on the national productivity and standard of living,

THAT THE GOVERNMENT OF CANADA BE REQUESTED TO CONTRIBUTE TO THE CAPITAL COSTS OF ELEMENTARY AND SECONDARY SCHOOL ACCOMMODATION;

2. Due to the contribution made by education in the development of the latent resources of Ontario and the effect on industrial and commercial enterprise,

THAT THE PROVINCE OF ONTARIO BE REQUESTED TO INCREASE ITS ASSISTANCE IN THE OPERATIONAL COSTS OF ELEMENTARY AND SECONDARY EDUCATION AND TO CONSIDER A REVISION OF THE

DISTRIBUTION OF LEGISLATIVE GRANTS TO MEET THE BURDEN OF EDUCATIONAL COSTS AS IT ARISES; and

3. THAT THE INDIVIDUAL CONTINUE TO SUPPORT ELEMENTARY AND SECONDARY EDUCATION BY DIRECT LEVY ON REAL PROPERTY and THAT A SPECIFIC AND SUBSTANTIAL PROPORTION OF PROVINCIAL SALES TAX BE DESIGNATED FOR EDUCATIONAL PURPOSES.